Length and application of the KPD tag in the e-Invoice · What to record?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

Practical business guidance · Reviewed: 2026-11-22

Applicability: According to the profile and circumstances of the described case.

Keep a separate chart of accounts for each delivery you invoice.

Record and working document

Check that all the required digits are included in the structured output, including the leading zero where it is part of the label.

For unclear classification, prepare a delivery description and check with the competent authority.

Working example · Length and application of the KPD tag in the e-Invoice

The offer includes equipment hire and separate delivery. The contractor first checks the classification of each delivery, then in the test export checks whether the labels have been transferred with the relevant items.

Specific next steps

1. Check that all the required digits are included in the structured output, including the leading zero where it is part of the label.
2. For unclear classification, prepare a delivery description and check with the competent authority.
3. Check the current version of the classification before changing the business programme.

Limits of application

For e-Invoice items that are subject to linking to the KPD.

Sources

Law on fiscalisation · Article 42

https://narodne-novine.nn.hr/clanci/sluzbeni/2025_06_89_1233.html

Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-zakon-kpd-format-dokazi